

# Schedule of Taxes and Fees

## Fiscal Years 2001 and 2002

<b>Taxes and Fees</b>	<b>FY 01 Budget</b>	<b>FY 02 Budget</b>
<b>Taxes and Fees Supporting The General Fund</b>		
<b>Personal Property Tax</b>	<b>\$4.25 per \$100 Assessed Value</b>	<b>\$4.25 per \$100 Assessed Value</b>
<b>Real Estate Property Tax</b>	<b>\$1.25 per \$100</b>	<b>\$1.27 per \$100</b>
Amusement / Admission Tax	10%	10%
Cable Franchise Fee	5% of gross receipts	5% of gross receipts
Cable Utility Tax	5% of monthly bill	5% of monthly bill
Cellular Telephone Tax	10% of first \$30	10% of first \$30
Cigarette Tax	\$0.35 per pack	\$0.35 per pack
Courthouse Maintenance Fee	\$2.00 per court case	\$2.00 per court case
Electric Utility Tax - Commercial	20% of first \$200 5% of next \$800	20% of first \$200 5% of next \$800
Electric Utility Tax - Residential	20% of \$15	20% of \$15
Gas Utility Tax - Commercial	20% of first \$100 5% of next \$900	20% of first \$100 5% of next \$900
Gas Utility Tax - Residential	20% of \$12	20% of \$12
Hotel / Motel Lodging Tax	5.5%	7.5%
Machinery & Tool Tax	\$2.50 per \$100 Assessed Value	\$3.00 per \$100 Assessed Value
Motor Vehicle License	\$26.00 - up to 2 tons \$31.00 - over 2 tons	\$26.00 - up to 2 tons \$31.00 - over 2 tons
Personal Property Tax for Boats	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value

<b>Taxes and Fees</b>	<b>FY01 Budget</b>	<b>FY02 Budget</b>
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**Taxes and Fees Supporting The General Fund (Cont'd)**

Personal Property Tax for Recreational Vehicles	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value
Personal Property Tax for Vehicles Modified for the Disabled	\$1.00 per \$100 Assessed Value	\$1.00 per \$100 Assessed Value
Restaurant / Meal Tax	5.5%	6.5%
<b>Right of Way</b>	<b>n/a</b>	<b>\$0.63 per month/ per telephone line</b>
Sales Tax	4.5%	4.5%
Telephone Utility Tax - Commercial	20% of first \$300	20% of first \$300
Telephone Utility Tax - Residential	20% of first \$15	20% of first \$15

**Taxes and Fees Supporting The E-911 Fund**

Emergency 911 Tax Rate	\$2.50 per month	\$2.50 per month
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**Taxes and Fees Supporting The Solid Waste Fund**

Landfill Tipping Fee	\$36.00 per ton	\$36.00 per ton
Residential Solid Waste User Fee	\$1.52 per week (recyclers)	\$2.50 per week (recyclers)
Residential Solid Waste User Fee	\$4.80 per week (non-recyclers)	\$8.00 per week (non-recyclers)

**Taxes and Fees Supporting The Stormwater Fund**

Stormwater User Fee - Commercial	\$2.50 per 2,429 sq. ft. of impervious area	\$3.50 per 2,429 sq. ft. of impervious area
Stormwater User Fee - Residential	\$2.50 per month	\$3.50 per month

**Tax and Fee Supporting The Wastewater Management Fund**

Sewer User Fee	\$0.82 per 100 cu. ft.	\$0.82 per 100 cu. ft.
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